

Intisari

Pendapatan Asli Daerah adalah pendapatan yang diperoleh daerah dan dipungut berdasarkan peraturan perundangan-undangan yang berlaku. Pendapatan Asli Daerah (PAD) Kota Banjarbaru tahun 2023 sebesar Rp345.687.021.181 yang didalamnya juga terdapat kontribusi dari sektor sewa aset daerah. Penelitian ini bertujuan untuk memberikan analisis besaran tarif retribusi sewa aset daerah sesuai tingkat optimalisasi aset daerah itu sendiri, penelitian ini berfokus pada Pasar Bauntung Kota Banjarbaru yang dilakukan relokasi ke bangunan baru pada tahun 2021. Penelitian ini menggunakan metode perbandingan data pasar untuk estimasi nilai pasar tanah dan metode pendekatan biaya untuk estimasi biaya membangun baru, untuk estimasi tarif retribusi sewa menggunakan metode kapitalisasi aset menggunakan metode *Capital Asset Pricing Model* (CAPM), *Willingness To Pay* (WtP) dan *Ability To Pay* (AtP).

Hasil penelitian ini memberikan estimasi nilai bangunan Pasar Bauntung Kota Banjarbaru sebesar Rp96.959.196.000 yang terdiri dari estimasi nilai pasar tanah sebesar Rp13.265.440.000 dan estimasi nilai bangunannya sebesar Rp83.693.756.000, kemudian penentuan besaran tarif retribusi sewa aset daerah sesuai tingkat optimalisasi nilai propertinya dan kemampuan membayar (*AtP*) para pedagang adalah sebesar Rp2.600/hari/m² untuk bangunan ruko ukuran 4x8; Rp1.700/hari/m² untuk bangunan kios ukuran 3x6; Rp1.100/hari/m² untuk bangunan kios ukuran 3x3; Rp1.000/hari/m² untuk bangunan los kering ukuran 2x2; Rp1.300/hari/m² untuk bangunan los basah ukuran 2x2; yang dimana setelah melalui hasil perhitungan sesuai tingkat optimalisasi properti, tarif retribusi sewa yang ditetapkan berdasarkan Perda Kota Banjarbaru nomor 5 tahun 2021 berada dibawah nilai yang optimal yakni tarif sewa tertinggi sebesar Rp2.500/hari/m² dan tarif terendah sebesar Rp1.500/hari/m². Kesimpulan penelitian ini diharapkan memberikan informasi bahwa tarif retribusi yang berlaku belum optimal dan dapat dilakukan evaluasi penyesuaian tarif retribusi sewanya.

Kata Kunci: Pendapatan Asli Daerah, Pasar Bauntung, Tarif Retribusi Sewa, Pendekatan Perbandingan Data Pasar, Pendekatan Biaya, Tingkat Kapitalisasi, *CAPM*, *WtP*, *AtP*

Abstract

Local Own-Source Revenue is a revenue gained by a region and is collected according to provisions of regulations of law in effect. The Local Own-Source Revenue (PAD) of Banjarbaru City in 2023 was IDR345.687.021.181 including the contribution of the leasing sector of Regional Assets. This study aims to provide an analysis of retribution rate on regional assets lease based on the optimalization level in a certain area. However, the focus of this research is on Bauntung Market in Banjarbaru City which had been relocated to a new building in 2021. This study employed a market data approach to estimate the land market value, cost approach method to estimate the recent reproduction rate, and Capital Asset Pricing Model (CAPM), Willingness To Pay (WtP) dan Ability To Pay (AtP) to estimate the leasing retribution rate.

The research result provided an estimation of the building value of Bauntung Market in Banjarbaru City which was as big as IDR96.969.196.000 consisting of estimated land market value as big as IDR13.265.440.000 and the building value as big as IDR83.693.756.000. Further, the determination of retribution rate of regional leasing assets was according to the optimalization level of property value. The Ability To Pay of the sellers was as big as IDR2.600/day/m² for a 4x8 m shophouse; IDR1.700/day/m² for a 3x6 m kiosk; IDR1.100/day/m² for a 3x3 m kiosk; IDR1.000/day/m² for a 2x2 m dry-stall building; IDR1.300/day/m² for a 2x2 m wet-stall building. After calculating the rate according to the property optimalization level, the leasing retribution rate which had been stipulated based on the Regional Regulation of Banjarbaru City Number 5 Year 2021 was below the optimal rate as the highest leasing rate was on IDR2.500/day/m² and the lowest leasing rate was IDR1.500/day/m². It can be concluded from the research that the retribution rate has not yet been optimal and the evaluation on adjusting the leasing retribution rate should be conducted.

Key words: Local Own-Source Revenue, Bauntung Market, Leasing Retribution Rate, Market Data Approach, Cost Approach, Capitalization Rate, CAPM, WtP, AtP